

December 7, 2007

## 1120 Stakeholders:

We have posted Tax Year (TY) 2007 Production version eXtensible Mark-up Language (XML) Schemas and Business Rules for the following forms that include new tax year form and tax law changes:

### TY 2007

1120 Family XML Schemas:	2007v2.1
1120/1120-F/1120S Business Rules:	2007v2.1
1120/1120S Subset of Business Rules for Amended Returns:	2007v2.1

These updates have been posted in both the Production and Assurance Testing System (ATS) table at <http://www.irs.gov/efile/article/0,,id=128360,00.html>. **The files posted on this date for TY2007 can be used for Assurance Test System (ATS) beginning January 28, 2008 and for Production beginning February 4, 2008.**

For **XML Schemas**, the Instance Document contained in the schema files is viewable with any generic Multipurpose Internet Mail Extensions (MIME) reader. See the 1120 folder "Instance Document" for a sample 1120 transmission.

**Business Rules** are posted in two different formats that contain identical information – Adobe (.pdf) and a comma-separated file (.csv). A column within the file identifies changes made from the last posted version to help clarify what changes were made.

There are changes for the 1120 Family XML Schemas (2007v2.1). Version 2.1 Business Rules for 1120, 1120-F and 1120S (2007v2.1) and Business Rules for Amended Returns (2007v2.1) are being posted to update the version number only (there are no business rule changes).

As a reminder, beginning January 7, 2008, XML transmissions to the Modernized e-File (MeF) platform can be received only via the Internet Filing Application (IFA) or the Application-to-Application (A2A) channels (i.e., the Electronic Management System [EMS] will no longer be a valid transmission channel for MeF submissions). *Please note, however, that you will continue to see "EMS XML" as a transmission option on your e-file Applications. IRS will keep this channel active in case of an extreme emergency (as defined by the IRS).* Also beginning January 7, 2007, MeF will only accept tax returns for **Tax Years 2005, 2006 and 2007**.

Please see the Large and Mid-Size Corporation (LMSB) website for special instructions and procedures for taxpayers who are **required to e-file** (<http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>).

As always, if you have any questions or comments, please contact us at [1120@irs.gov](mailto:1120@irs.gov) for the 1120/1120S/7004 or at [LargeCorporate@irs.gov](mailto:LargeCorporate@irs.gov) for the 1120-F. You may also contact the following Electronic Tax Administration (ETA) analysts for specific questions:

Form 1120/1120S:	Irmgard Hubbard	(202) 283-0843
Form 1120-F:	Elizabeth Kelley	(202) 283-4849
Form 7004:	Gwen Davis	(512) 460-8959

MeF Transmission  
Channel or

Technical	Xan Ostro	(202) 283-7697
Questions:	Lee Lawrence	(202) 283-0445